

# **EXHIBIT K**



March 6, 2009

Mr. Steven Friend, Group GM  
Zinn Companies, Inc.  
Dba Pines Pontiac-GMC-Buick  
16100 Pines Blvd.  
Pembroke Pines, FL 33027


Re: Dealer Audit Report: SALES & SFE Country: USA  
Region: VSSM Southeast Dealer Code: B 39 251; T 53 517; P 17 053  
GMAS Audit Code: ANDLVSCODENAA090 Site Code: 06090  
GMAS Auditor(s): Dana Rush BAC Code: 130566  
Audit Period: 8/23/2007 - 2/22/2009  
CSI Extended: 09/20/2003 - 8/22/2007  
Audit Contact Period: 02/23/2009 - 03/06/2009

As a result of this audit at your dealership, deviations from GM VSSM incentive program guidelines and policies were identified. During the audit period, 8/23/2007 - 2/22/2009 approximately 369 cases were analyzed. For the extended audit 09/20/2003-8/22/2007 approximately 89 CSI cases were analyzed. Sales incentive payment eligibility is dependent on compliance with all relevant program guidelines and policies. Deviations identified are summarized below and details of the audit and non-compliant items are shown on the attached documents.

Deviation Category	Deviation Description	Cases / Lines	Debit Amount (Local Currency)
			\$
<b>I</b>	<b>Documentation Not Received</b>	<b>25/25</b>	<b>27,081.79</b>
	<b>Total GM Claim for CSI Intervention (SFE)</b>		<b>TBD</b>
	<b>Total Debit and Damages</b>		<b>\$27,081.79</b>

Pines Pontiac GMC Buick should review its dealership administrative process to ensure all staff members are acquainted with Southeast Region VSSM sales incentive requirements for sales incentive documentation and guidelines. This confirms our meeting on March 6, 2009 and review of the audit findings. If the proposed debit amount is not accepted or if you disagree with GM's request for reimbursement, then you have until April 6, 2009 to initiate the mediation process per the GM Dealer Agreement.

  
Dana Rush, GMAS

  
Mr. Steven Friend, Group General Manager